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Type or machine print PAYER'S name, st	reet address, city, state, a	nd ZIP code	1 Original	ginal issue discount 1991	OMB No. 1545-0117		
			s				Original Issue
				er periodic interest	1991		Discount
			1.				
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PATER 3 redefandentification flumber	REGIFIENT Sidentificati	ion multiper	\$	y withdrawai penaity	\$	vicinieia	For
Type or machine print RECIPIENT'S nam	ie		5 Des	cription			Internal Revenue Service Center
f						:	File with Form 1096.
Street address (including apt. no.)			1				For Paperwork Reduction Act Notice and
City, state, and ZIP code			1				instructions for completing this form, see
. Account number (optional)		2nd TIN Not.					Instructions for Forms 1099, 1098, 5498, and W-2G.
Form 1099-OID					Department of the	Treasury	/ - Internal Revenue Service
	Do NOT	Cut or Se	parate	e Forms on This Pa	ge		
	9696	☐ VOID] CORRECTED		,	
Type or machine print PAYER'S name, st	reet address, city, state, a	nd ZIP code	1 Original for	ginal issue discount 1991	OMB No. 1545-0117		
			s		4004		Original Issue
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Type or machine print RECIPIENT'S nam	e		5 Des	cription			Service Center
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City, state, and ZIP code			-				instructions for completing this
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Account number (optional)		2nd TIN Not.					Forms 1099, 1098, 5498, and W-2G.
Form 1099-OID		<u> </u>	<u> </u>		Department of the	Treasury	/ - Internal Revenue Service
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	9696	☐ VOID		CORRECTED		_	
Type or machine print PAYER'S name, st	reet address, city, state, a	nd ZIP code		ginal issue discount 1991	OMB No. 1545-0117		
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Type or machine print RECIPIENT'S nam	ie		5 Des	ecription			Service Center
							File with Form 1096.
Street address (including apt. no.)			1				For Paperwork Reduction Act
City state and ZID and			4				Notice and instructions for
City, state, and ZIP code							completing this form, see
Account number (optional)		2nd TIN Not.					Instructions for Forms 1099, 1098,
							5498, and W-2G.

	CORRECTED (if checked)			
PAYER'S name, street address, city, state, and ZIP code		1 Original issue discount for 1991* \$ 2 Other periodic interest	ОМВ No. 1545-0117	Original Issue Discount
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty	4 Federal income tax with	Copy B For Recipient
RECIPIENT'S name Street address (including apt. no.) City, state, and ZIP code		5 Description		This is important tax information and is being furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be imposed on you if this income is taxable and
Account number (optional)		* This may not be the corre income tax return. See insti	the IRS determines that it has not been reported.	
Form 1099-OID			Department of the Trea	asury - Internal Revenue Service
		CORRECTED (if	checked)	

		CORRECTED			
PAYER'S name, street address, city, state, and ZIP code		1 Original issue discount for 1991* \$ 1991 OMB No. 1545-01		Original Issue Discount	
		\$			
PAYER'S Federal identification number	RECIPIENT'S identification number	3 Early withdrawal penalty \$	4 Federal income tax withhe	Copy B For Recipient	
RECIPIENT'S name		5 Description		This is important tax information and is being furnished to the Internal Revenue Service. If you are	
Street address (including apt. no.)				required to file a return, a negligence penalty or other	
City, state, and ZIP code				sanction may be imposed on you if this income is taxable and	
Account number (optional)		* This may not be the c income tax return. See i	the IRS determines that it has not been reported.		

Form 1099-01D

Department of the Treasury - Internal Revenue Service

CORRECTED (if checked) PAYER'S name, street address, city, state, and ZIP code 1 Original issue discount for 1991* OMB No. 1545-0117 Original Issue 1991 **Discount** 2 Other periodic interest Copy B 3 Early withdrawal penalty 4 Federal income tax withheld PAYER'S Federal identification number RECIPIENT'S identification number For Recipient \$ This is important tax RECIPIENT'S name 5 Description information and is seing furnished to the Internal Revenue Service. If you are required to file a return, a negligence penalty or other sanction may be Street address (including apt. no.) City, state, and ZIP code imposed on you if this income is taxable and the IRS determines that it has not been reported. Account number (optional) * This may not be the correct figure to report on your income tax return. See instructions on back.

Instructions for Recipient

Original issue discount (OID) is the difference between the stated redemption price at maturity and the issue price of a bond, debenture, note, or other evidence of indebtedness, or the acquisition price of a stripped bond or coupon. OID rules also apply to **certificates of deposit**, time deposits, bonus savings plans, and other deposit arrangements having a term of more than 1 year, provided the payment of interest is deferred until maturity.

OID is taxable over the life of the obligation. If you are the holder of one of these obligations, you must include a part of the OID in your gross income each year you hold the obligation.

If, as the record holder, you receive Form 1099-OID showing amounts belonging to another person, you are considered a **nominee** recipient. You must file Form 1099-OID for each of the other owners showing the amounts allocable to each. Furnish a Form 1099-OID to each owner. File Form(s) 1099-OID with Form 1096, Annual Summary and Transmittal of U. S. Information Returns, with the Internal Revenue Service Center for your area. On each Form 1099-OID, list yourself as the "payer" and the other owner as the "recipient." On Form 1096, list yourself as the "filer." A husband or wife is not required to file a nominee return to show amounts owned by the other. If you bought or sold an obligation during the year and you are not a nominee, you are not required to issue or file Form 1099-OID showing the OID or stated interest allocable to the seller/buyer of the obligation.

Box 1.—Shows either the total OID on the obligation for the calender year or the OID on the obligation for the part of the year you owned it. If you bought the obligation at original issuance and you held the obligation for the entire year or for the part of the year it was outstanding, report the entire amount in Box 1 as interest income on your income tax return. However, if you paid acquisition or bond premium or bought at market discount, or if the obligation is a stripped bond or stripped coupon, you must compute

your proper amount of OID. See **Pub. 1212**, List of Original Issue Discount Instruments. Also see Pub. 1212 if the total OID on the obligation for the calendar year is shown and you acquired (other than at original issuance) or disposed of the obligation during the year.

Box 2.—Shows other interest on this obligation for the year, which is an amount separate from the OID. If you held the obligation the entire year, report this amount as interest income on your tax return. If you disposed of the obligation or acquired it from another holder during the year, see Pub. 550, Investment Income and Expenses, for reporting instructions. If you are a regular interest holder in a single class REMIC (as defined in regulations under section 67(c)), the amount in Box 2 includes your share of the investment expenses of the REMIC, which are deductible as a "Miscellaneous Deduction" on Schedule A (Form 1040) subject to the 2% limit.

Box 3.—Shows the interest or principal forfeited by you if you withdrew the money before the maturity date of the obligation. You may deduct this on your Federal income tax return only on the specific line of Form 1040 under "Adjustments to Income."

Box 4.—Shows backup withholding. For example, persons not furnishing their taxpayer identification number to the payer become subject to backup withholding at a 20% rate on certain payments shown on the form. See Form W-9, Request for Taxpayer Identification Number and Certification, for information on backup withholding. Include this amount on your income tax return as tax withheld.

Box 5.—Shows the identification number (CUSIP number) or description of the obligation. The description may include the stock exchange, issuer, coupon rate, and year of maturity. If "Actual" is shown, the amount in Box 1 is the OID on the obligation for the part of the year you owned it. If "Total" is shown, the amount in Box 1 is the total OID on the obligation for the calendar year.

. U.S. GOVERNMENT PRINTING OFFICE, 1990-265-245/84517

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PAYER'S name, street address, city, sta	ate, and ZIP code		1 Original issue discount for 1991	OMB No. 1545-0117	
					Original Issue
			2 Other periodic interest	† 19 91	Discount
PAYER'S Federal identification number	RECIPIENT'S identification	n number	\$ 3 Early withdrawal penalty	4 Federal income tax wit	thheld Copy C
PATER 5 regerandentification number	RECIFIENT Sidentification	minumber	\$	\$	For Payer
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Street address (including apt. no.)					completing this form, see
City, state, and ZIP code					Instructions for Forms 1099,
Account number (optional)		2nd TIN Not.			1098, 5498, and W-2G.
Form 1099-OID			<u> </u>	Department of the T	reasury - Internal Revenue Service
	ı	- VOID	CORRECTER		
PAYER'S name, street address, city, st	ate and ZIP code	VOID	CORRECTED 1 Original issue discount	OMB No. 1545-0117	
TATEN S name, street address, city, so	ate, and 211 code		for 1991		
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Street address (including apt. no.)					instructions for
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					and W-2G.
Form 1099-0ID				Department of the T	reasury - Internal Revenue Service
		VOID	CORRECTED		
PAYER'S name, street address, city, st	ate, and ZIP code	L] VOID	1 Original issue discount	OMB No. 1545-0117	
			for 1991		
			\$	1991	Original Issue Discount
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RECIPIENT'S name			\$ 5 Description	\$	For Paperwork
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Street address (including apt. no.)					instructions for
51. 50t address (moldaling apt. 110.)					completing this form, see
City, state, and ZIP code					Instructions for
Account number (optional)		2nd TIN Not.			Forms 1099, 1098, 5498,
Account number (optional)					and W-2G.